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FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

JUN 07 2007
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MAY 31, 2007
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CLERK, U. S. DISTRICT COURT
DISTRICT OF HAWAII

Attorneys for Defendants, Counterclaimants
and Third-Party Plaintiffs KG HOLDINGS, LLC,
KIAHUNA GOLF CLUB, LLC, KG KAUAI
DEVELOPMENT, LLC, PUKALANI GOLF
CLUB, LLC, KG MAUI DEVELOPMENT, LLC,
MILILANI GOLF CLUB, LLC, QK HOTEL, LLC,
and OR HOTEL, LLC ("KG PARTIES")

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

SPORTS SHINKO CO., LTD.,

Plaintiff,

vs.

QK HOTEL, LLC, et al.,

Defendants,

and

CV 04-00125 ACK-BMK

CV 04-00126 ACK-BMK

CV 04-00128 ACK-BMK

CONSOLIDATED CASES

STIPULATION TO TAX COSTS;
ORDER

FRANKLIN K. MUKAI, et al.,
Third-Party Plaintiffs,
vs.
SPORTS SHINKO (USA) CO., LTD.,
et al.,
Third-Party Defendants,
and
SPORTS SHINKO (HAWAII) CO.,
LTD., et al.,
Third-Party Defendants/
Counterclaimants,
vs.
QK HOTEL, LLC, et al.,
Third-Party Counterclaim
Defendants.
AND CONSOLIDATED CASES

STIPULATION TO TAX COSTS

Pursuant to the Stipulation Regarding Costs; Order filed herein on May 11, 2007, the Sports Shinko Parties,¹ Franklin Mukai and the KG Parties,² by their undersigned counsel, hereby stipulate as follows with respect to the taxation of costs incurred by The Sports Shinko Parties in D. Hawaii CV Nos. 04-00125 ACK-

¹ The "Sports Shinko Parties" are Sports Shinko Co., Ltd., Sports Shinko (USA) Co., Ltd., Sports Shinko (Hawaii) Co., Ltd., Sports Shinko (Kauai) Co., Ltd., Sports Shinko Resort Hotel Corporation, Sports Shinko (Waikiki) Corporation, Sports Shinko (Mililani) Co., Ltd., and Sports Shinko (Pukalani) Co., Ltd.

² The "KG Parties" are KG Holdings, LLC, QK Hotel, LLC, OR Hotel, LLC, Pukalani Golf Club, LLC, KG Maui Development, LLC, Mililani Golf Club, LLC, Kiahuna Golf Club, LLC and KG Kauai Development, LLC.

BMK, 04-00126 ACK-BMK and 04-00128 ACK-BMK (collectively, the “Dismissed Cases”) by the KG Parties:

WHEREAS the Sports Shinko Parties have reviewed the costs that the KG Parties seek to tax against them in connection with the judgments entered in the Dismissed Cases; and

WHEREAS the parties make this stipulation so as to avoid disputes with respect to the taxation of the KG Parties’ costs in connection with the Dismissed Cases; and

NOW, THEREFORE, the parties agree as follows:

1. The KG Parties are entitled to recover the costs detailed below in connection with the Dismissed Cases:

Cost item	Amt
Securing copies of certified documents used in KG Parties’ Motion to Dismiss CV Nos. 04-00125 ACK-BMK, 04-00126 ACK-BMK and 04-00128 ACK-BMK For Lack of Subject Matter Jurisdiction filed on November 16, 2006 (“Motion to Dismiss”)	\$860.92
Docketing fee for Notice of Appeal filed November 27, 2006	455.00
TOTAL	\$1315.92

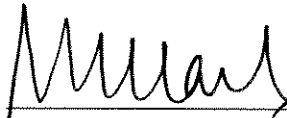
2. The parties hereto restate and ratify the statements made in the Stipulation Regarding Costs; Order filed herein on May 11, 2007.

3. The Sports Shinko Parties will pay \$1,315.92 to the KG Holdings, LLC within 10 days of the filing of this stipulation and order.

4. This Stipulation and Order is without prejudice to the Sports Shinko Parties' right to appeal the judgments entered in the Dismissed Cases;

5. If the judgments are reversed on appeal, the KG Parties will return the \$1,315.92 to the Sports Shinko Parties within 10 days of receipt of the decision from the Court of Appeals.

DATED: Honolulu, Hawaii, MAY 31 2007.



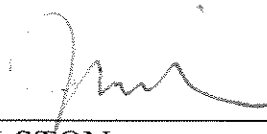
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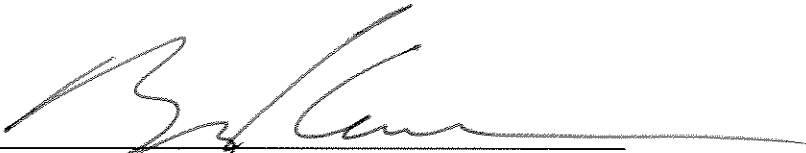
Attorneys for Defendant
Franklin Mukai



PAUL ALSTON
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GLENN T. MELCHINGER
JASON H. KIM

Attorneys for the Sports Shinko Parties

APPROVED AND SO ORDERED



THE HONORABLE BARRY M. KURREN
UNITED STATES MAGISTRATE JUDGE

SPORTS SHINKO CO., LTD. v. QK HOTEL, LLC, et al., etc., D. Hawaii CV
Nos. CV 04-00125 ACK-BMK, 04-00126 ACK-BMK and 04-00128 ACK-
BMK; STIPULATION TO TAX COSTS; ORDER